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April 9, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Application of Kenzo SAKURAI
FISH PROCESSING METHOD USING SMOKING LIQUID INTO WHICH SMOKE-
DRY COMPONENTS ARE DISSOLVED
Assignee: KABUSHIKI KAISHA ONSUI
Our Ref. Q79368



Dear Sir:

Attached hereto is the application identified above comprising 27 sheets of the specification, including the claims and abstract, 2 sheets of drawings (Figs. 1-3), a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

Applicant claims benefit of small entity status in accordance with 37 CFR § 1.27.

The Government filing fee is calculated as follows (**Small Entity fees apply**):

Total claims	<u>64</u>	-	20	=	<u>44</u>	x	\$9.00	=	<u>\$396.00</u>
Independent claims	<u>1</u>	-	3	=	<u></u>	x	\$43.00	=	<u>\$0.00</u>
Base Fee									<u>\$385.00</u>
Multiple Dependent Claim Fee									<u>\$145.00</u>
TOTAL FILING FEE									\$926.00
Recordation of Assignment									\$40.00
TOTAL FEE									\$966.00

Checks for the statutory filing fee of \$926.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Respectfully submitted,
SUGHRUE MION, PLLC
Attorneys for Applicant

By: Darryl Mexic
Darryl Mexic
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